



**Office of the Commissioner,
State Goods and Services Tax Department
Tax Tower, Thiruvananthapuram**

No. E1-23012/16/CT

Dated: 24..11..2017

CIRCULAR NO. 15/2017

Sub: SGST Dept. - Audit Enquiry – Furnishing of replies or remarks to the Accountant General – Further Instructions issued – reg.

As per circular No. 08/2016, directions were issued to all officers to furnish reply to the Accountant General only through their controlling officers and the controlling officer shall examine the defects carefully with statutory provisions, circulars, notifications, judgements etc and ensure that the reply furnished is correct as per law before approving the same. It was instructed to mark a copy of the reply to the Joint Commissioner(A&I) without any delay.

But it is noticed that the above procedure is not strictly followed by the auditee officers. In the circumstances the following instructions are issued to all officers concerned for strict adherence.

At field offices, at State Tax Officer level, the reply shall be furnished by the auditee officer after vetted by Inspecting Assistant Commissioner and at Assistant Commissioner level, the reply shall be furnished by the auditee officer after vetted by the Deputy Commissioner.

If audit is at Head Quarters, then the reply shall be furnished by the auditee officer after vetted by the respective Unit Officers.

As instructed earlier, the copies of all replies filed before the Accountant General shall be forwarded to Joint Commissioner(A&I) **within 5 days** without fail.

Sd/-
COMMISSIONER

To

All Joint Commissioners.
All Deputy Commissioners.
Audit Section.
Stock File.